

**Other  
Supplementary  
Information**

**2005**

## OTHER SUPPLEMENTARY INFORMATION

CITY OF ATCHISON, KANSAS

NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Facade Improvements - to account for a revolving loan fund to assist business owners with capital improvements to privately owned buildings in downtown Atchison.

Municipal Equipment Reserve - to account for capital outlay purchases.

Watershed Maintenance - to account for the operations of the White City Watershed District.

Special Alcohol - to account for revenue and expenditures for the prevention of drug and alcohol abuse.

Special Parks and Recreation - to account for revenues and expenditures for the upkeep and upgrade of existing parks and recreation facilities.

Motor Fuel - to account for the City's highway aid payments distributed from the State.

Law Enforcement - to account for seized monies to be used for the benefit of the Special Response Team (SRT) Unit.

DARE - to account for funds donated that will be used specifically for DARE activities in the Police Department.

Grants - to account for grant proceeds received from various funding sources.

Insurance Reserve - to account for the payment of deductibles on insurance claims.

Capital Projects Fund

The capital projects fund accounts for the acquisition and construction of major facilities other than those financed by the enterprise funds.

CITY OF ATCHISON, KANSAS  
COMBINING BALANCE SHEET  
NONMAJOR GOVERNMENTAL FUNDS

December 31, 2005

	Special Revenue				
	Façade Improvements	Municipal Equipment Reserve	Watershed Maintenance	Special Alcohol	Special Parks and Recreation
Assets:					
Cash and cash equivalents	\$ 119,784	\$ 210,152	\$ 34,878	\$ 4,858	\$ 8,160
Taxes receivable	-	-	144,733	-	-
Intergovernmental receivable	-	-	6,283	-	-
Loans receivable	236,047	-	-	-	-
Total assets	<u>\$ 355,831</u>	<u>\$ 210,152</u>	<u>\$ 185,894</u>	<u>\$ 4,858</u>	<u>\$ 8,160</u>
Liabilities:					
Accounts payable	\$ -	\$ 31,983	\$ 925	\$ 510	\$ -
Accrued payroll	-	-	2,637	-	-
Temporary notes payable	-	-	-	-	-
Deferred revenue	-	-	144,733	-	-
Due to component unit	-	-	-	-	-
Total liabilities	<u>-</u>	<u>31,983</u>	<u>148,295</u>	<u>510</u>	<u>-</u>
Fund balances:					
Reserved for encumbrances	-	83,960	8,100	75	-
Reserved for revolving loans	355,831	-	-	-	-
Unreserved, undesignated	-	94,209	29,499	4,273	8,160
Total fund balances	<u>355,831</u>	<u>178,169</u>	<u>37,599</u>	<u>4,348</u>	<u>8,160</u>
Total liabilities and fund balances	<u>\$ 355,831</u>	<u>\$ 210,152</u>	<u>\$ 185,894</u>	<u>\$ 4,858</u>	<u>\$ 8,160</u>

Special  
Revenue

Motor Fuel	Law Enforcement	DARE	Grants	Insurance Reserve	Total	Capital Projects	Total Nonmajor Governmental Funds
\$ 13,634	\$ 9,463	\$ 3,205	\$ 110,504	\$ 10,029	\$ 524,667	\$ 189,661	\$ 714,328
-	-	-	-	-	144,733	-	144,733
-	-	-	5,460	-	11,743	25,208	36,951
-	-	-	-	-	236,047	35,000	271,047
<u>\$ 13,634</u>	<u>\$ 9,463</u>	<u>\$ 3,205</u>	<u>\$ 115,964</u>	<u>\$ 10,029</u>	<u>\$ 917,190</u>	<u>\$ 249,869</u>	<u>\$ 1,167,059</u>
\$ -	\$ -	\$ -	\$ 3,960	\$ -	\$ 37,378	\$ 14,560	\$ 51,938
-	-	-	-	-	2,637	-	2,637
-	-	-	-	-	-	35,000	35,000
-	-	-	-	-	144,733	35,000	179,733
-	-	-	-	-	-	39,248	39,248
-	-	-	3,960	-	184,748	123,808	308,556
-	-	-	-	-	92,135	368,077	460,212
-	-	-	-	-	355,831	-	355,831
13,634	9,463	3,205	112,004	10,029	284,476	(242,016)	42,460
13,634	9,463	3,205	112,004	10,029	732,442	126,061	858,503
<u>\$ 13,634</u>	<u>\$ 9,463</u>	<u>\$ 3,205</u>	<u>\$ 115,964</u>	<u>\$ 10,029</u>	<u>\$ 917,190</u>	<u>\$ 249,869</u>	<u>\$ 1,167,059</u>

## CITY OF ATCHISON, KANSAS

COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGES  
IN FUND BALANCES

## NONMAJOR GOVERNMENTAL FUNDS

Year Ended December 31, 2005

	Special Revenue				
	Façade Improvements	Municipal Equipment Reserve	Watershed Maintenance	Special Alcohol	Special Parks and Recreation
Revenues:					
Taxes	\$ -	\$ -	\$ 136,705	\$ -	\$ -
Intergovernmental	-	61,841	8,933	26,703	26,703
Interest on investments	4,147	8,305	2,425	-	188
Other	110	-	1,700	-	-
Total revenues	4,257	70,146	149,763	26,703	26,891
Expenditures:					
Current:					
General government	1,500	-	-	23,019	-
Public works	-	-	138,767	-	-
Public safety	-	-	-	-	-
Parks and recreation	-	-	-	-	12,999
Capital outlay	-	407,859	-	-	-
Total expenditures	1,500	407,859	138,767	23,019	12,999
Excess of revenues over (under) expenditures	2,757	(337,713)	10,996	3,684	13,892
Other financing sources (uses):					
Sale of capital assets	-	55,760	-	-	-
Transfers in:					
General fund	-	150,000	-	-	-
Enterprise fund	-	168,000	-	-	-
Special revenue fund	-	94,564	-	-	-
Capital projects fund	-	-	-	-	-
Transfers out:					
General fund	-	-	-	-	-
Enterprise fund	-	-	-	-	-
Special revenue fund	-	-	(23,100)	-	(16,464)
Capital projects fund	-	-	-	-	-
Debt service fund	-	-	-	-	-
Total other financing sources (uses)	-	468,324	(23,100)	-	(16,464)
Net change in fund balances	2,757	130,611	(12,104)	3,684	(2,572)
Fund balances, beginning	353,074	47,558	49,703	664	10,732
Fund balances, ending	\$ 355,831	\$ 178,169	\$ 37,599	\$ 4,348	\$ 8,160

Special  
Revenue

Motor Fuel	Law Enforcement	DARE	Grants	Insurance Reserve	Total	Capital Projects	Total Nonmajor Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 136,705	\$ -	\$ 136,705
295,747	-	-	257,422	-	677,349	136,046	813,395
1,002	267	126	1,589	29	18,078	-	18,078
-	4,019	1,542	189,063	-	196,434	74,618	271,052
296,749	4,286	1,668	448,074	29	1,028,566	210,664	1,239,230
122,271	-	-	170,020	-	316,810	-	316,810
-	-	-	-	-	138,767	-	138,767
-	1,419	4,148	441	-	6,008	-	6,008
-	-	-	-	-	12,999	-	12,999
-	-	-	130,286	-	538,145	586,687	1,124,832
122,271	1,419	4,148	300,747	-	1,012,729	586,687	1,599,416
174,478	2,867	(2,480)	147,327	29	15,837	(376,023)	(360,186)
-	-	-	-	-	55,760	-	55,760
-	-	-	-	10,000	160,000	278,282	438,282
-	-	-	-	-	168,000	-	168,000
-	-	-	-	-	94,564	115,350	209,914
-	-	-	1,512	-	1,512	-	1,512
-	-	-	(535)	-	(535)	-	(535)
-	-	-	-	-	-	(2,523)	(2,523)
(55,000)	-	-	-	-	(94,564)	(1,512)	(96,076)
(115,350)	-	-	-	-	(115,350)	-	(115,350)
-	-	-	-	-	-	(50,644)	(50,644)
(170,350)	-	-	977	10,000	269,387	338,953	608,340
4,128	2,867	(2,480)	148,304	10,029	285,224	(37,070)	248,154
9,506	6,596	5,685	(36,300)	-	447,218	163,131	610,349
\$ 13,634	\$ 9,463	\$ 3,205	\$ 112,004	\$ 10,029	\$ 732,442	\$ 126,061	\$ 858,503

## CITY OF ATCHISON, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL

## MUNICIPAL EQUIPMENT RESERVE FUND

Year Ended December 31, 2005

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Interest on investments	\$ 1,000	\$ 8,305	\$ 7,305
Intergovernmental	-	61,841	61,841
Total revenues	1,000	70,146	69,146
Expenditures:			
Capital outlay	462,590	486,894	(24,304)
Contingency	20,559	-	20,559
Total expenditures	483,149	486,894	(3,745)
Excess of revenues over (under) expenditures	(482,149)	(416,748)	65,401
Other financing sources:			
Sale of capital assets	63,400	55,760	(7,640)
Transfers in	412,564	412,564	-
Total other financing sources	475,964	468,324	(7,640)
Net change in fund balances	(6,185)	51,576	57,761
Fund balances, beginning	6,185	42,633	36,448
Fund balances, ending	\$ -	\$ 94,209	\$ 94,209



## CITY OF ATCHISON, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL

## WATERSHED MAINTENANCE FUND

Year Ended December 31, 2005

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes:			
Ad valorem tax	\$ 122,040	\$ 124,133	\$ 2,093
Payment in lieu of taxes	300	314	14
Recreational vehicle tax	130	106	(24)
16-20M vehicle tax	132	149	17
Motor vehicle tax	13,071	12,003	(1,068)
Vehicle excise tax	125	-	(125)
	135,798	136,705	907
Intergovernmental	-	8,933	8,933
Interest on investments	1,000	2,425	1,425
Miscellaneous	1,500	1,700	200
Total revenues	138,298	149,763	11,465
Expenditures:			
Personnel services	70,187	69,497	690
Contractual services	18,550	17,786	764
Materials and supplies	11,000	12,882	(1,882)
Contingency	10,986	-	10,986
Management fee	32,000	32,000	-
Total expenditures	142,723	132,165	10,558
Excess of revenues over (under) expenditures	(4,425)	17,598	22,023
Other financing uses:			
Transfers out	(23,100)	(23,100)	-
Net change in fund balances	(27,525)	(5,502)	22,023
Fund balances, beginning	27,525	35,002	7,477
Fund balances, ending	\$ -	\$ 29,500	\$ 29,500

CITY OF ATCHISON, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL

SPECIAL ALCOHOL FUND

Year Ended December 31, 2005

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 22,919	\$ 26,703	\$ 3,784
Interest on investments	250	-	(250)
Total revenues	23,169	26,703	3,534
Expenditures:			
Contractual services	23,169	22,974	195
Total expenditures	23,169	22,974	195
Excess of revenues over expenditures	-	3,729	3,729
Net change in fund balances	-	3,729	3,729
Fund balances, beginning	-	544	544
Fund balances, ending	\$ -	\$ 4,273	\$ 4,273

CITY OF ATCHISON, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL

SPECIAL PARKS AND RECREATION FUND

Year Ended December 31, 2005

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 22,919	\$ 26,703	\$ 3,784
Interest on investments	250	188	(62)
Total revenues	23,169	26,891	3,722
Expenditures:			
Contractual services	8,000	12,999	(4,999)
Contingency	6,531	-	6,531
Total expenditures	14,531	12,999	1,532
Excess of revenues over expenditures	8,638	13,892	5,254
Other financing uses:			
Transfers out	(16,464)	(16,464)	-
Net change in fund balances	(7,826)	(2,572)	5,254
Fund balances, beginning	7,826	10,732	2,906
Fund balances, ending	\$ -	\$ 8,160	\$ 8,160

## CITY OF ATCHISON, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL

## MOTOR FUEL FUND

Year Ended December 31, 2005

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Intergovernmental	\$ 311,880	\$ 295,747	\$ (16,133)
Interest on investments	500	1,002	502
Total revenues	312,380	296,749	(15,631)
Expenditures:			
Contractual services	130,000	122,271	7,729
Contingency	15,000	-	15,000
Total expenditures	145,000	122,271	22,729
Excess of revenues over expenditures	167,380	174,478	7,098
Other financing uses:			
Transfers out	(170,350)	(170,350)	-
Net change in fund balances	(2,970)	4,128	7,098
Fund balances, beginning	2,970	9,506	6,536
Fund balances, ending	\$ -	\$ 13,634	\$ 13,634

## CITY OF ATCHISON, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES -  
BUDGET AND ACTUAL

## DEBT SERVICE FUND

Year Ended December 31, 2005

	Original and Final Budgeted Amounts	Actual Amounts	Variance with Final Budget Positive (Negative)
Revenues:			
Taxes:			
Ad valorem tax	\$ 585,695	\$ 601,645	\$ 15,950
Payment in lieu of taxes	1,000	1,806	806
Recreational vehicle tax	621	528	(93)
16-20M vehicle tax	322	235	(87)
Motor vehicle tax	72,163	65,971	(6,192)
Vehicle excise tax	785	250	(535)
	660,586	670,435	9,849
Special assessments	44,185	43,891	(294)
Interest on investments	2,000	10,332	8,332
Miscellaneous	106,100	106,100	-
Total revenues	812,871	830,758	17,887
Expenditures:			
Principal	598,128	638,128	(40,000)
Interest	136,693	153,132	(16,439)
New bond issues principal and interest	157,829	-	157,829
Operating reserve	46,900	-	46,900
Total expenditures	939,550	791,260	148,290
Excess of revenues over (under) expenditures	(126,679)	39,498	166,177
Other financing sources:			
Transfers in	34,750	85,394	50,644
Net change in fund balances	(91,929)	124,892	216,821
Fund balances, beginning	91,929	123,846	31,917
Fund balances, ending	\$ -	\$ 248,738	\$ 248,738

## CITY OF ATCHISON KANSAS

### AGENCY FUNDS

Lewis and Clark -- accounts for activities for the Lewis and Clark national bicentennial celebration in Atchison.

Amelia Earhart Festival -- accounts for activities for the weeklong celebration of the life of Amelia Earhart. Events include live entertainment, food, arts & crafts, fireworks and award celebration.

Santa Fe Depot Enhancement -- accounts for capital improvements to the historic Santa Fe depot building.

Veteran's Memorial Park -- accounts for funds contributed to maintain the veterans pavilion within the riverfront park.

Jackson Park Revitalization -- accounts for funds contributed to make improvements to Jackson Park.

Fire Insurance Proceeds -- accounts for a portion of fire insurance proceeds until fire damage is satisfactorily remediated.

International Forest of Friendship -- accounts for funds raised to commemorate aviation notables at the International Forest of Friendship.

CITY OF ATCHISON, KANSAS

COMBINING BALANCE SHEET

ALL AGENCY FUNDS

December 31, 2005

	Lewis and Clark	Amelia Earhart Festival	Santa Fe Depot Enhancement	Veteran's Memorial Park	Jackson Park Revitalization	Fire Insurance Proceeds	International Forest of Friendship	Totals
Assets:								
Cash and cash equivalents	\$ 19,083	\$ 27,834	\$ 1,993	\$ 5,210	\$ 29,763	\$ -	\$ 164,521	\$ 248,404
Liabilities:								
Due to others	\$ 19,083	\$ 27,834	\$ 1,993	\$ 5,210	\$ 29,763	\$ -	\$ 164,521	\$ 248,404

## CITY OF ATCHISON, KANSAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

## ALL AGENCY FUNDS

Year Ended December 31, 2005

	Balance January 1, 2005	Additions	Deductions	Balance December 31, 2005
<u>Lewis and Clark</u>				
Assets:				
Cash and cash equivalents	\$ 21,177	\$ 9,437	\$ 11,531	\$ 19,083
Liabilities:				
Due to others	\$ 21,177	\$ 9,437	\$ 11,531	\$ 19,083
<u>Amelia Earhart Festival</u>				
Assets:				
Cash and cash equivalents	\$ 19,176	\$ 339,589	\$ 330,931	\$ 27,834
Liabilities:				
Due to others	\$ 19,176	\$ 339,589	\$ 330,931	\$ 27,834
<u>Santa Fe Depot Enhancement</u>				
Assets:				
Cash and cash equivalents	\$ 2,611	\$ 31,251	\$ 31,869	\$ 1,993
Liabilities:				
Due to others	\$ 2,611	\$ 31,251	\$ 31,869	\$ 1,993
<u>Veteran's Memorial Park</u>				
Assets:				
Cash and cash equivalents	\$ 7,716	\$ 228	\$ 2,734	\$ 5,210
Liabilities:				
Due to others	\$ 7,716	\$ 228	\$ 2,734	\$ 5,210

(Continued)



## CITY OF ATCHISON, KANSAS

## COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES

## ALL AGENCY FUNDS

Year Ended December 31, 2005

	Balance January 1, 2005	Additions	Deductions	Balance December 31, 2005
<u>Jackson Park Revitalization</u>				
Assets:				
Cash and cash equivalents	\$ 27,681	\$ 2,082	\$ -	\$ 29,763
Liabilities:				
Due to others	\$ 27,681	\$ 2,082	\$ -	\$ 29,763
<u>Fire Insurance Proceeds</u>				
Assets:				
Cash and cash equivalents	\$ -	\$ 180	\$ 180	\$ -
Liabilities:				
Due to others	\$ -	\$ 180	\$ 180	\$ -
<u>International Forest of Friendship</u>				
Assets:				
Cash and cash equivalents	\$ 168,654	\$ 26,378	\$ 30,511	\$ 164,521
Liabilities:				
Due to others	\$ 168,654	\$ 26,378	\$ 30,511	\$ 164,521
<u>Total</u>				
Assets:				
Cash and cash equivalents	\$ 247,015	\$ 409,145	\$ 407,756	\$ 248,404
Liabilities:				
Due to others	\$ 247,015	\$ 409,145	\$ 407,756	\$ 248,404

CITY OF ATCHISON, KANSAS

BALANCE SHEET  
DISCRETELY PRESENTED COMPONENT UNIT

December 31, 2005

Assets:

Cash	\$ 192,926
Investments	100,315
Taxes receivable	329,032
Due from primary government	<u>39,248</u>
Total assets	<u>\$ 661,521</u>

Liabilities and fund balances:

Liabilities:

Accounts and contracts payable	\$ 25,544
Deferred revenue	<u>329,032</u>
Total liabilities	<u>354,576</u>

Fund balances:

Unreserved	<u>306,945</u>
Total liabilities and fund balances	<u>\$ 661,521</u>

CITY OF ATCHISON, KANSAS

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES  
DISCRETELY PRESENTED COMPONENT UNIT

Year Ended December 31, 2005

Revenues:	
Taxes	\$ 356,270
Charges for services	16,019
Grants and contributions	40,288
Investment earnings	<u>3,781</u>
Total revenues	416,358
Expenditures:	
Current:	
Education	<u>397,921</u>
Excess of revenues over expenditures	18,437
Fund balances, beginning	<u>288,508</u>
Fund balances, ending	<u><u>\$ 306,945</u></u>

CITY OF ATCHISON, KANSAS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE BY SOURCE

December 31, 2005

Governmental funds capital assets:

Land	\$ 1,911,647
Buildings and systems	2,560,479
Improvements	5,030,871
Machinery and equipment	3,095,120
Infrastructure	13,015,230
Construction in progress	<u>48,479</u>

Total governmental funds capital assets	<u><u>\$ 25,661,826</u></u>
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Investments in governmental funds capital assets by source:

General fund	\$ 25,497,667
Special revenue funds	<u>164,159</u>

Total governmental funds capital assets	<u><u>\$ 25,661,826</u></u>
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# CITY OF ATCHISON, KANSAS

## CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS SCHEDULE BY FUNCTION AND ACTIVITY

December 31, 2005

	Land	Buildings and Systems	Improvements	Machinery and Equipment	Infrastructure	Construction in Progress	Total
General government:							
General government	\$ 1,911,647	\$ 2,560,479	\$ 4,694,015	\$ 189,252	\$ 13,015,230	\$ 37,856	\$ 22,408,479
Finance and administration	-	-	-	76,636	-	-	76,636
Total general government	1,911,647	2,560,479	4,694,015	265,888	13,015,230	37,856	22,485,115
Public safety:							
Police department	-	-	-	290,086	-	-	290,086
Fire department	-	-	-	946,632	-	-	946,632
Total public safety	-	-	-	1,236,718	-	-	1,236,718
Public works:							
Engineering department	-	-	-	20,510	-	-	20,510
Street department	-	-	327,106	1,051,968	-	10,623	1,389,697
Maintenance department	-	-	-	70,915	-	-	70,915
Building inspector	-	-	-	37,490	-	-	37,490
Watershed	-	-	-	99,851	-	-	99,851
Total public works	-	-	327,106	1,280,734	-	10,623	1,618,463
Parks and recreation:							
Parks department	-	-	9,750	311,780	-	-	321,530
Total governmental funds capital assets	\$ 1,911,647	\$ 2,560,479	\$ 5,030,871	\$ 3,095,120	\$ 13,015,230	\$ 48,479	\$ 25,661,826

## CITY OF ATCHISON, KANSAS

CAPITAL ASSETS USED IN THE OPERATION OF GOVERNMENTAL FUNDS  
SCHEDULE OF CHANGES BY FUNCTION AND ACTIVITY

Year Ended December 31, 2005

	Governmental Funds Capital Assets January 1, 2005	Additions	Deductions	Governmental Funds Capital Assets December 31, 2005
General government:				
General government	\$ 22,067,184	\$ 434,828	\$ (93,533)	\$ 22,408,479
Finance and administration	66,703	9,933	-	76,636
Total general government	22,133,887	444,761	(93,533)	22,485,115
Public safety:				
Police department	254,912	75,091	(39,917)	290,086
Fire department	898,464	56,971	(8,803)	946,632
Total public safety	1,153,376	132,062	(48,720)	1,236,718
Public works:				
Engineering department	20,510	-	-	20,510
Street department	1,315,045	213,005	(138,353)	1,389,697
Maintenance department	48,755	22,160	-	70,915
Building inspector	37,490	-	-	37,490
Watershed	87,164	12,687	-	99,851
Total public works	1,508,964	247,852	(138,353)	1,618,463
Parks and recreation:				
Parks department	359,081	16,577	(54,128)	321,530
Total governmental funds capital assets	\$ 25,155,308	\$ 841,252	\$ (334,734)	\$ 25,661,826

# **Statistical Section**

**2005**

# CITY OF ATCHISON, KANSAS

## GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION

### LAST TEN FISCAL YEARS

Fiscal Year	General Government	Public Works	Public Safety	Parks and Recreation	Economic Development	Debt Service	Capital Outlay <sup>1</sup>	Total
1996	\$ 1,866,131	\$ 742,535	\$ 2,206,090	\$ 322,830	\$ 83,275	\$ 479,102	\$ -	\$ 5,699,963
1997	5,497,369	725,527	1,996,302	396,651	83,275	377,359	-	9,076,483
1998	4,633,145	691,879	1,999,982	339,925	90,000	491,295	-	8,246,226
1999	2,182,507	794,419	1,985,979	407,890	95,000	535,958	-	6,001,753
2000	2,525,202	799,008	1,855,831	283,652	98,325	630,779	-	6,192,797
2001	2,303,381	1,286,543	2,187,112	362,831	100,780	716,586	-	6,957,233
2002	2,231,304	1,191,703	2,357,432	363,242	100,780	700,859	-	6,945,320
2003	1,345,165	1,043,945	2,419,490	416,702	67,500	861,152	1,384,328	7,538,282
2004	1,441,489	1,106,618	2,551,550	357,581	67,500	829,862	2,851,868	9,206,468
2005	1,615,360	1,101,456	2,556,257	338,995	67,500	791,260	538,145	7,008,973

Expenditures include General, Special Revenue and Debt Service Funds.

1. Beginning in 2003, capital outlay is recorded as a separate function.



CITY OF ATCHISON, KANSAS

GENERAL GOVERNMENTAL REVENUES BY SOURCE

LAST TEN FISCAL YEARS

Fiscal Year	Taxes and Assessments	Inter-governmental	Licenses and Permits	Charges for Services	Fines and Fees	Interest on Investments	Loan Proceeds	Miscellaneous	Total
1996	\$ 3,828,324	\$ 1,292,637	\$ 22,103	\$ 238,580	\$ 116,266	\$ 89,460	\$ -	\$ 196,299	\$ 5,783,669
1997	3,827,158	4,946,528	27,383	163,903	108,040	87,376	-	296,052	9,456,440
1998	4,161,786	3,754,212	15,452	96,345	92,154	114,926	-	299,101	8,533,976
1999	4,366,400	1,540,211	15,555	90,877	85,342	115,193	-	112,488	6,326,066
2000	4,587,491	1,446,010	13,944	104,807	92,526	227,637	-	185,346	6,657,761
2001	4,784,501	1,490,205	14,258	113,075	131,004	151,748	281,578	173,258	7,139,627
2002	4,879,367	1,055,232	26,206	96,769	155,828	54,832	111,840	196,522	6,576,596
2003	4,953,003	1,394,034	64,121	99,118	123,955	22,565	-	567,403	7,224,199
2004	5,705,392	2,294,221	37,118	93,890	118,899	36,065	-	579,720	8,865,305
2005	5,589,644	803,678	32,916	65,987	131,661	70,986	-	355,741	7,050,613

Revenues include General, Special Revenue and Debt Service Funds.

# CITY OF ATCHISON, KANSAS

## PROPERTY TAX LEVIES AND COLLECTIONS

### LAST TEN FISCAL YEARS

Fiscal Year	Total Tax Levy	Current Tax Collections	Percentage of Levy Collected	Delinquent Tax Collections	Total Tax Collections	Total Collections as a Percent of Current Tax Levy	Outstanding Delinquent Taxes	Outstanding Delinquent Taxes as a Percent of Current Levy
1996	\$ 1,954,103	\$ 1,904,682	97.47%	\$ 32,040	\$ 1,936,722	99.11%	\$ 49,421	2.53%
1997	1,996,642	1,946,229	97.96%	25,191	1,971,420	99.23%	50,413	2.54%
1998	2,203,777	2,125,057	96.43%	39,403	2,164,460	98.22%	78,720	3.57%
1999	2,315,842	2,301,332	94.07%	32,397	2,333,729	95.39%	14,510	0.59%
2000	2,622,764	2,541,995	96.92%	49,357	2,591,352	98.80%	80,769	3.08%
2001	2,741,098	2,652,495	96.77%	47,367	2,699,862	98.50%	88,603	3.23%
2002	2,921,622	2,598,032	88.92%	45,047	2,643,079	90.47%	323,590	11.08%
2003	2,990,817	2,657,280	88.85%	161,026	2,818,306	94.23%	333,537	11.15%
2004	3,128,595	3,028,103	96.79%	86,604	3,114,707	99.56%	100,492	3.21%
2005	3,305,838	3,206,424	96.99%	36,247	3,242,671	98.09%	99,414	3.01%

Source: Atchison County Treasurer

# CITY OF ATCHISON, KANSAS

## ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY

### LAST TEN FISCAL YEARS

Fiscal Year	Real Property		Personal Property		Total		Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	
1996	\$ 23,499,853	\$ 160,305,393	\$ 7,740,908	\$ 30,861,981	\$ 31,240,761	\$ 191,167,374	16.34%
1997	30,580,207	191,292,235	7,652,550	30,753,581	38,232,757	222,045,816	17.22%
1998	31,959,731	194,549,233	7,757,838	30,244,478	39,717,569	224,793,711	17.67%
1999	34,601,726	211,212,022	8,453,975	34,143,059	43,055,701	245,355,081	17.55%
2000	33,139,581	229,303,575	9,452,517	38,318,810	42,592,098	267,622,385	15.91%
2001	35,653,269	245,054,037	9,907,936	40,150,903	45,561,205	285,204,940	15.97%
2002	37,347,777	257,028,201	9,655,173	39,225,092	47,002,950	296,253,293	15.87%
2003	40,364,207	277,087,678	9,055,402	36,584,206	49,419,609	313,671,884	15.76%
2004	44,780,649	302,613,260	8,786,535	35,467,878	53,567,184	338,081,138	15.84%
2005	47,343,216	323,201,181	8,927,586	35,992,848	56,270,802	359,194,029	15.67%

Source: Atchison County Clerk

Note: Does not include utilities and motor vehicles, but includes neighborhood revitalization value.

# CITY OF ATCHISON, KANSAS

## MILL LEVY RATES - DIRECT AND OVERLAPPING GOVERNMENTS (PER \$ 1,000 OF ASSESSED VALUE)

### LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>State</u>	<u>County</u>	<u>City</u>	<u>School</u>	<u>Watershed</u>	<u>Total</u>
1996	\$ 1.500	\$ 28.669	\$ 57.332	\$ 66.829	\$ 1.673	\$ 156.003
1997	1.500	41.628	57.644	52.857	1.979	155.608
1998	1.500	41.433	61.599	47.070	1.883	153.485
1999	1.500	41.758	60.918	47.651	1.775	153.602
2000	1.500	38.335	58.182	48.821	1.992	148.830
2001	1.500	39.789	58.136	52.116	2.000	153.541
2002	1.500	37.824	57.975	51.791	1.999	151.089
2003	1.500	44.027	57.570	56.705	1.933	161.735
2004	1.500	42.600	56.394	56.890	1.992	159.376
2005	1.500	40.900	51.030	59.749	2.301	155.480

Source: Atchison County Clerk

CITY OF ATCHISON, KANSAS  
SPECIAL ASSESSMENTS AND COLLECTIONS  
LAST TEN FISCAL YEARS

<u>Fiscal Year</u>	<u>Certified Assessment</u>	<u>Collections</u>	<u>Percent Collected</u>
1996	\$ 40,086	\$ 33,017	82.37%
1997	42,594	30,775	72.25%
1998	34,563	32,970	95.39%
1999	39,803	34,618	86.97%
2000	50,367	35,277	70.04%
2001	40,741	33,493	82.21%
2002	34,552	20,145	58.30%
2003	52,348	49,551	94.66%
2004	23,935	22,664	94.69%
2005	52,411	50,845	97.01%

Source: Atchison County Treasurer

CITY OF ATCHISON, KANSAS

COMPUTATION OF LEGAL DEBT MARGIN

December 31, 2005

Assessed valuation <sup>(1)</sup>	<u>\$ 54,995,420</u>
Legal debt limit <sup>(2)</sup>	\$ 16,498,626
General obligation bonds	(2,900,000)
Amount available in Debt Service Fund	<u>248,738</u>
Debt margin	<u>\$ 13,847,364</u>

(1) Includes motor vehicle valuation.

(2) Debt limit is set at 30% of assessed valuation.

# CITY OF ATCHISON, KANSAS

## RATIO OF NET GENERAL OBLIGATION BONDED DEBT TO ASSESSED VALUE AND NET GENERAL OBLIGATION BONDED DEBT PER CAPITA

### LAST TEN FISCAL YEARS

Fiscal Year	Population	Assessed Value	Gross Bonded Debt	Less Debt Service Fund Available	Net Bonded Debt	Ratio of Net Bonded Debt to Assessed Value	Net Bonded Debt Per Capita
1996	10,638	\$ 31,240,760	\$ 2,620,122	\$ 56,729	\$ 2,563,393	8.2%	\$ 240.96
1997	10,638	38,232,757	3,203,000	211,450	2,991,550	7.8%	281.21
1998	10,000	37,898,271	2,880,000	295,526	2,584,474	6.8%	258.45
1999	10,594	43,055,701	2,496,500	278,761	2,217,739	5.2%	209.34
2000	10,594	47,114,257	3,431,200	76,508	3,354,692	7.1%	316.66
2001	10,232	50,163,312	2,950,000	103,923	2,846,077	5.7%	278.15
2002	10,140	48,408,093	4,208,000	20,073	4,187,927	8.6%	413.01
2003	10,140	50,294,959	3,620,000	92,425	3,527,575	7.0%	347.88
2004	10,111	52,245,295	3,505,000	123,846	3,381,154	6.5%	334.40
2005	10,190	54,923,571	2,900,000	248,738	2,651,262	4.8%	260.18

CITY OF ATCHISON, KANSAS

RATIO OF ANNUAL DEBT SERVICE EXPENDITURES FOR GENERAL OBLIGATION  
BONDED DEBT TO TOTAL GENERAL GOVERNMENTAL EXPENDITURES

LAST TEN FISCAL YEARS

Fiscal Year	Principal	Interest and Fiscal Charges	Total Debt Service	Total General Governmental Expenditures	Ratio of Debt Service to Total General Governmental Expenditures
1996	\$ 310,000	\$ 169,102	\$ 479,102	\$ 5,983,547	8.01%
1997	245,122	132,237	377,359	9,359,900	4.03%
1998	323,000	168,295	491,295	8,503,741	5.78%
1999	384,307	151,651	535,958	6,263,540	8.56%
2000	458,321	172,458	630,779	6,410,706	9.84%
2001	534,271	182,315	716,586	7,245,979	9.89%
2002	541,799	159,060	700,859	7,323,348	9.57%
2003	631,151	215,161	846,312	8,377,443	10.10%
2004	615,000	163,809	778,809	9,206,468	8.46%
2005	605,000	150,610	755,610	7,008,973	10.78%

Includes General, Special Revenue and Debt Service Funds.



# CITY OF ATCHISON, KANSAS

## COMPUTATION OF DIRECT AND ESTIMATED OVERLAPPING BONDED DEBT

December 31, 2005

Taxing Body	Debt		City's Share		Per Capita
	Amount	As of	Percent	Amount	
Estimated overlapping debt:					
Atchison County	\$ 3,679,025	12/31/05	49%	\$ 1,802,722	\$ 177
USD No. 409	22,735,000	12/31/05	86%	19,552,100	1,919
Direct debt:					
City of Atchison	13,500,000	12/31/05	100%	13,500,000	1,325
Direct and estimated overlapping debt	<u>\$ 39,914,025</u>			<u>\$ 34,854,822</u>	<u>\$ 3,421</u>

Source: Atchison County Clerk

Information represents the share of the respective debt which are obligations of the citizens of Atchison.

## CITY OF ATCHISON, KANSAS

## DEMOGRAPHIC STATISTICS

## LAST TEN YEARS

<u>Fiscal Year</u>	<u>Population</u>	<u>County Per Capita Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate (Atchison County)</u>
1996	10,638	\$ 17,350	2,496	7.90%
1997	10,638	18,015	2,532	6.70%
1998	10,000	19,174	2,580	5.30%
1999	10,594	19,339	2,469	3.80%
2000	10,594	20,466	2,666	3.80%
2001	10,232	21,462	2,383	3.90%
2002	10,140	21,232	2,359	3.90%
2003	10,140	21,468	2,249	4.30%
2004	10,111	NA	2,238	6.00%
2005	10,190	NA	2,238	5.60%

NA: Not Available

## Sources:

Population: Atchison County

Per Capita Income: Kansas Statistical Abstract

School Enrollment: Kansas State Department of Education

Unemployment Rate: [www.kansasjoblink.com](http://www.kansasjoblink.com)

# CITY OF ATCHISON, KANSAS

## PROPERTY VALUE, CONSTRUCTION AND BANK DEPOSITS

### LAST TEN FISCAL YEARS

Fiscal Year	Property Value	Commercial Construction		Residential Construction		Bank Deposits (in Thousands)
		Number of Units	Value	Number of Units	Value	
1996	\$ 160,305,393	21	\$ 10,535,661	65	\$ 3,380,460	\$ 121,169
1997	183,813,059	24	2,144,808	50	3,326,680	120,261
1998	194,549,233	42	2,044,670	27	6,119,941	126,893
1999	211,212,022	32	11,767,953	50	1,717,149	127,651
2000	229,303,575	18	10,605,030	45	1,462,350	NA
2001	245,054,037	21	14,236,663	66	2,637,487	135,942
2002	257,028,201	17	4,176,765	53	3,250,539	130,849
2003	277,087,678	15	7,562,150	70	3,085,042	130,514
2004	302,613,260	16	16,612,629	55	3,718,218	277,438
2005	323,201,181	8	1,443,500	64	4,138,981	205,364

NA: Not Available

#### Sources:

Atchison County Clerk

Kansas Bankers Association

City of Atchison Public Works Department

# CITY OF ATCHISON, KANSAS

## PRINCIPAL TAXPAYERS

(ATCHISON COUNTY)

(SOURCE: NOVEMBER 2005 ASSESSED VALUATIONS)

(REAL ESTATE & PERSONAL PROPERTY)

Taxpayer	Type of Business	Assessed Value
MGP Ingredients, Inc.	Grain storage & alcohol manufacturing	\$ 6,143,334
Wal-Mart	Discount store	2,755,645
Westar Energy	Electric utility	2,434,749
Atchison Casting - Americast	Foundry	2,070,801
Blish-Mize Co.	Packing	1,221,986
Kansas Gas Service	Gas utility	1,028,121
Northwest Pipe	Pipeline manufacturing	872,360
Southwestern Bell	Telephone	817,030
Garrett Brothers	Grocery	524,240
Union Pacific	Railroad	507,104
Total		<u>\$ 18,375,370</u>

Source: Atchison County Clerk

CITY OF ATCHISON, KANSAS

MISCELLANEOUS STATISTICS

December 31, 2005

Date Founded	1858
Form of Government	Commission-Manager
Area	6.6 square miles
Miles of streets	90
Number of street lights	902
Fire protection:	
Number of stations	1
Number of firefighter & officers	19
Police protection:	
Number of stations	1
Number of police officers	23
Education:	
Public schools	3
Number of students	1,646
Private and parochial schools	3
Number of students	592
NEKTC	313
Benedictine College - students	1,176
Water system:	
Number of meters	4,241
Average daily consumption in gallons	3.70 million gallons
Miles of water mains	118
Sewer system:	
Miles of sanitary sewers	100
Miles of storm sewers	80
New construction building permits issued	72
Recreation and culture:	
Number of parks	14
Number of libraries	1
Number of volumes	69,848
Employees (Actual):	
Full time	89
Part time	2
Seasonal	8

## THE WATER SYSTEM

The following data, along with the financial information found elsewhere in this Comprehensive Annual Financial Report (the CAFR), is being provided in order to comply with certain provisions of Rule 15c2-12 of the Securities and Exchange Commission (the SEC Rule). In conjunction with the issuance of its outstanding water system bonds, the City has agreed to disseminate the CAFR to each Nationally Recognized Municipal Securities Information Repository and State Information Repository, if any, both as defined in the SEC Rule, within 180 days after the end of its Fiscal Year.

### Description - The Water System

Number of Treatment Plants:	1
Year Plant Constructed	1949 - updated 2002
Daily Treatment Capacity:	8.0 million gallons
Treated Water Storage Capacity:	1.0 million gallons in clearwell
	1.25 million gallons in 5 elevated tanks
Distribution Lines:	118 miles
Source of Water:	Missouri River
% of Water Sold Outside City:	16%

### Ten Largest Users

Company	Product or Service	Gallons Consumed
MGP Ingredients, Inc.	Manufacturing	505,515,006
RWD #5	Water district	138,090,000
Atchison Casting Corporation	Manufacturing	23,318,077
RWD #6	Water district	26,247,245
Benedictine College	College	17,248,745
Bunge Milling, Inc.	Grain processing	12,153,280
Atchison Juvenile Facility	Youth placement	9,208,628
Golden Star, Inc.	Manufacturing	9,005,920
Mount St. Scholastica	School	6,214,870
Atchison Hospital	Hospital	5,497,800

### Consumption and Usage - 2005

Total Gallons Consumed:	1,349 million gallons
Peak Daily Production:	5.564 million gallons

**Number of Customers as of December 31, 2005**

Number of Residential Meters:	3789
Number of Commercial Meters:	452

**Water Rate Structure****All Users**

Minimum Monthly Charge (includes first 266 cubic feet of usage):

Meter Size	Outside City Limits		Inside City Limits	
	Current Rates (effective 7/1/00)		Current Rates (effective 7/1/00)	
5/8" or less	\$	25.50	\$	17.00
3/4"		41.25		27.50
1"		68.25		45.50
1.5"		127.50		85.00
2"		172.50		115.00
3"		337.50		225.00
4"		562.50		375.00
6"		742.50		495.00
8"		862.50		575.00

**Future Borrowing Plans**

The City does not anticipate any additional borrowings at this time.

**Future Rate Increases**

The City has no current plans for future rate increases.

## THE SEWER SYSTEM

The following data, along with the financial information found elsewhere in this Comprehensive Annual Financial Report (the CAFR), is being provided in order to comply with certain provisions of Rule 15c2-12 of the Securities and Exchange Commission (the SEC Rule). In conjunction with the issuance of its outstanding sewer system bonds, the City has agreed to disseminate the CAFR to each Nationally Recognized Municipal Securities Information Repository and State Information Repository, if any, both as defined in the SEC Rule, within 180 days after the end of its Fiscal Year.

### Description - The Sewer System

Number of Treatment Plants:	2
Year Plant Constructed:	1959
Year of Last Significant Upgrades:	1979
Daily Treatment Capacity:	2.8 dry million gallons 8.4 wet million gallons
Type of Treatment:	Conventional Activated Sludge
Collection Lines:	87 miles

### Ten Largest Users

Company	Product or Service	Gallons Treated
Bungee Milling Inc.	Grain Processing	61,226,171
Atchison Casting Corp.	Manufacturing	24,766,100
Benedictine College	College	12,695,370
Atchison Juvenile Facility	Youth Placement	9,208,628
Golden Star, Inc.	Manufacturing	9,005,920
Mt. St. Scholastica	School	5,918,587
Atchison Hospital	Hospital	5,622,761
Maur Hill	School	4,292,548
MGP, Inc	Manufacturing	3,990,415
Atchison Housing Authority	Housing	3,694,372

### Treatment and Usage - 2005

Total Gallons Treated:	645.345 million gallons
Peak Daily Treatment:	6.500 million gallons



### Number of Customers as of December 31, 2005

Number of Residential Meters:	3,789
Number of Commercial & Industrial Meters:	445
Number of Rural Water District Meters:	7

### Sewer Rate Structure

Residential users are billed based on average monthly water use during the months of January, February and March. Commercial users are billed on their water usage; they are not on an average sewer.

Current Rate  
Effective 11/1/01

Minimum monthly charge (includes first 667 cubic feet of water consumption)	\$ 16.00
All usage over 667 cubic feet (charge per 1,000 cubic feet)	3.19

### Future Borrowing Plans

The City anticipates federally mandated improvements to the sewer system which may result in some type of future borrowing. At this time, a dollar estimate or timeline is not known for these improvements.

### Future Rate Increases

The City has no current plans for future rate increases.



# Berberich Trahan & Co.

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## REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

The Honorable Mayor and City Commission  
City of Atchison, Kansas:

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Atchison, Kansas (the City) as of and for the year ended December 31, 2005, which collectively comprise the City's basic financial statements and have issued our report thereon dated March 10, 2006. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the basic financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

*Berberich Trahan & Co., P.A.*

March 10, 2006